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IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant: Atsushi OHMA et al.

Title: FUEL CELL

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REPLY UNDER 37 C.F.R. § 1.111

Mail Stop Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Sir:

This communication is responsive to the Non-Final Office Action dated April 8, 2010, concerning the above-referenced patent application.

A listing of claims begins on page 2 of this document.

Remarks/Arguments begin on page 5 of this document.

Please amend the application as follows: